

EXHIBIT 18

~~ANDA 40-282~~

December 23, 1999

Amide Pharmaceutical, Inc.
Attention: Jasmine Shah
Director, Regulatory Affairs
101 East Main Street
Little Falls, NJ 07424

Dear Sir:

This is in reference to your abbreviated new drug application dated October 21, 1997, submitted pursuant to Section 505(j) of the Federal Food, Drug, and Cosmetic Act (Act), for Digoxin Tablets USP, 0.125 mg and 0.25 mg.

Reference is also made to your amendments dated January 28, February 22, March 18, March 26, August 11, November 12, November 24, and December 21, 1999.

We have completed the review of this abbreviated application and have concluded that the drug is safe and effective for use as recommended in the submitted labeling. Accordingly, the application is approved. The Division of Bioequivalence has determined your Digoxin Tablets USP, 0.125 mg and 0.25 mg, to be bioequivalent and, therefore, therapeutically equivalent to the listed drug (██████████ Tablets, 0.125 mg and 0.25 mg, respectively, of Glaxo Wellcome, Inc). Your dissolution testing should be incorporated into the stability and quality control program using the same method proposed in your application.

Under section 506A of the Act, certain changes in the conditions described in this abbreviated application require an approved supplemental application before the change may be made.

Post-marketing reporting requirements for this abbreviated application are set forth in 21 CFR 314.80-81 and 314.98. The Office of Generic Drugs should be advised of any change in the marketing status of this drug.

We request that you submit, in duplicate, any proposed



~~advertising or promotional copy that you intend to use in your~~
initial advertising or promotional campaigns. Please submit
all proposed materials in draft or mock-up form, not final
print. Submit both copies together with a copy of the
proposed or final printed labeling to the Division of Drug
Marketing, Advertising, and Communications (HFD-40). Please
do not use Form FD-2253 (Transmittal of Advertisements and
Promotional Labeling for Drugs for Human Use) for this initial
submission.

We call your attention to 21 CFR 314.81(b)(3) which requires
that materials for any subsequent advertising or promotional
campaign be submitted to our Division of Drug Marketing,
Advertising, and Communications (HFD-40) with a completed Form
FD-2253 at the time of their initial use.

Sincerely yours,

Roger L. Williams, M.D.
Director, Office of Pharmaceutical Science
Center for Drug Evaluation and Research